



DEPARTMENT OF CORRECTIONS POLICIES AND PROCEDURES

Policy No.: DOC 1.2.16	Subject: THEFT REPORTING
Chapter 1: ADMINISTRATION AND MANAGEMENT	Page 1 of 3, + 1 attachment
Section 2: Fiscal Management	Revision Date: March 8, 2001
Signature: /s/ Bill Slaughter	Effective Date: May 1, 1997

I. POLICY:

It is the policy of the Department of Corrections to report all incidents of theft in compliance with Montana State Statute. Actual or suspected theft occurring between offenders should not be reported under this policy.

II. AUTHORITY:

2-15-112, MCA. Duties and Powers of Department Heads

53-1-203, MCA. Power and Duties of Department of Corrections

5-13-309, MCA. Information from State Agencies

Memorandum of Understanding between the Department of Corrections and the Legislative Audit
Division

DOC Policy 1.3.2, Disciplinary Action

DOC Policy 3.1.19, Investigations

III. DEFINITIONS:

Referrals means reports of incidents involving; assaults, civilian complaints, drugs, escapes, fire, inmate misconduct, riots, suicides, security risks, traffic accidents, and staff misconduct. Internal cases are investigations that may result in the Department taking some affirmative action. Major cases are those investigations that may result in criminal prosecution.

IV. PROCEDURES:

A. Report of Theft to the Department

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1. Department facilities/programs will use a uniform approach for reporting actual or suspected theft. This approach will include completion of a standardized form ([attachment A](#)), which will be forwarded to the facility/program administrator or designee, citing the specifics of the incident, estimates or actual dollar amount involved, and steps taken to correct the situation. Copies of all information related to theft reporting must be maintained at the facility/program for five fiscal years.
2. Department Wardens/Superintendents/Administrators shall designate an individual in each facility/program/division that will be responsible for gathering and tracking reports of lost, missing or stolen property.
3. Each facility/program/division must notify the Internal Auditor of any actual or suspected thefts of any cash or payroll irregularities in any amount that may have occurred. All incident reports related directly or indirectly to the theft of state or employee property, or funds, will be forwarded to the Internal Auditor and to the Department's criminal investigation unit.
4. Theft reports will immediately be forwarded to the Criminal Investigation Unit and to the Internal Auditor in accordance with the following schedule:
 - a) Immediate Notification:
 - i) alleged theft of cash
 - ii) alleged payroll fraud
 - iii) alleged false claims by vendors
 - iv) alleged theft of security supplies, equipment and materials
 - v) alleged theft of infirmary items (e.g. drugs)
 - vi) alleged theft of firearms and/or ammunition
 - b) Monthly Reporting: (by the 10th of the month)
 - i) alleged theft of easily liquidated supplies or equipment

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ii) criminal Investigation Summary (this will summarize the number of referrals, internal cases and major cases assigned to the investigators and identify how many of these cases involve state funds or property under the Department's control or for which the Department is responsible)

c) Quarterly Reporting: (by the 10th of the month)

i) alleged theft of other supplies and equipment (file cabinets etc.)

ii) summary of alleged theft by employees involving offender property

5. When a criminal investigator determines a case under investigation may involve state funds or property, this information will be reported to the Internal Auditor in accordance with this policy.

6. Criminal investigation, personnel investigation and/or prosecution will be pursued in accordance with DOC Policy 3.1.19, Investigations and DOC Policy 1.3.2, Disciplinary Action.

B. Report of Theft to Legislative Audit Division (LAD) and the Attorney General's (AG) Office

1. The Department Director will report allegations of theft to the LAD and the AG in accordance with the Memorandum of Understanding between the Department of Corrections and the Legislative Audit Division.

2. The Internal Auditor will take reasonable and timely steps to confirm the allegations of theft before notification is made to the LAD and/or AG. Upon confirmation, a letter will be sent to the AG and the LAD as required by law.

V. CLOSING: Questions concerning this policy should be directed to the Department Internal Auditor.

DEPARTMENT OF CORRECTIONS

**NOTIFICATION OF
ACTUAL OR SUSPECTED THEFT**

ITEM(s) MISSING: _____

MODEL NUMBER(s): _____

SERIAL NUMBER(s): _____

ESTIMATED VALUE(s): _____

DATE ITEM WAS LAST SEEN: _____

REASON WHY THEFT IS SUSPECTED: _____

HAVE LOCAL AUTHORITIES/INVESTIGATIVE UNIT BEEN NOTIFIED? _____ YES _____ NO

If no, please explain: _____

DESCRIPTION OF STEPS TAKEN TO REDUCE POSSIBILITY OF FUTURE THEFT:

NAME

DATE

